



## North Carolina Department of Revenue

Roy Cooper  
Governor

March 15, 2022

Ronald G. Penny  
Secretary

### **Annual Information Reporting Requirements for North Carolina ABC Boards**

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2021 is due **July 1, 2022**. This requirement is for alcohol vendors to provide the North Carolina Department of Revenue (NCDOR) with information related to the wholesale sales of alcohol. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify permittee compliance with the Revenue Laws of North Carolina.

As amended, G.S. 105-251.2., the alcohol vendors subject to this requirement include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 18-B-1100.

#### **Penalty Information**

Data not received by July 1, 2022 or data submitted in the incorrect format may be subject to applicable penalties per NC G.S. 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

#### **Files required to be submitted**

1. ABC\_Submitter\_2021 Template – *All ABC Boards*
2. ABC\_Data\_2021 Template- *Only submitted by Boards with 2021 MXB Sales*
  - a. **Please note that field names have been updated to omit underscores.**

*Templates of all files can be found on the NCDOR website.*

*Files can be submitted via FTP after 5/1/2022 or Email: [InfoReporting@ncdor.gov](mailto:InfoReporting@ncdor.gov)*

Website: [www.ncdor.gov](http://www.ncdor.gov)  
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**Visit our website for the following information**

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Layout Templates (2)
  1. ABC\_Submitter\_2021 Template
  2. ABC\_Template\_2021
    - **Please note that field names have been updated to omit underscores.**
- Common Errors
- How to Save File Step by Step Guide
- FAQs
- Email and File Transfer Protocol (FTP) Instructions for Submission
  1. Submission via the FTP Portal will be available no earlier than May 1, 2022

Contact [InfoReporting@ncdor.gov](mailto:InfoReporting@ncdor.gov) with any questions. Please include a contact name and phone number.